

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

THURSDAY, THE 14TH DAY OF JUNE 2018 / 24TH JYAISHTA, 1940

WP(C).No. 18883 of 2018

PETITIONER(S)

HEMALATHA RANKA
W/O.CHAGAN RAJ RANKA, AGED 53 YEARS,
PROPRIETRIX RAJ DISTRIBUTORS, 40/1364. TD ROAD
ERNAKULAM, KOCHI - 682031.

BY ADVS.SRI.G.KRISHNAKUMAR
SMT.M.L.REMYA

RESPONDENT(S) :

1. UNION OF INDIA
REPRESENTED BY IT'S SECRETARY TO GOVERNMENT
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
NEW DELHI - 110001
2. GST COUNCIL, 5TH FLOOR, TOWER II,
JEEVAN BHARTI BUILDING, JANPATH ROAD,
CONNAUGHT PLACE, NEW DELHI - 110001
3. GST NET WORK,
4TH FLOOR, TOWER-B, WORLD MARK,
I, AEROCITY, NEW DELHI - 110037, REP. BY IT'S DIRECTOR
4. STATE OF KERALA,
REP.BY IT'S SECRETARY TO GOVERNMENT DEPARTMENT
OF TAXATION AND FINANCE GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 695001
5. COMMISSIONER OF GST
TAX TOWER 4TH FLOOR, KILLIPALAM,
KARAMANA P.O., THIRUVANANTHAPURAM - 695002
6. NODAL OFFICER,
(JOINT COMMISSIONER-GST), TAX TOWERS KARAMANA P.O.,
THIRUVANANTHAPURAM - 695002
7. DEPUTY COMMISSIONER, SGST,
COMMERCIAL TAX COMPLEX, PERUMANOOR, ERNAKULAM-682015
8. ASSISTANT COMMISSIONER (INTELLIGENCE)
SGST, COMMERCIAL TAX COMPLEX, PERUMANOOR,
ERNAKULAM-682015
9. STATE TAX OFFICER, SGST, COMMERCIAL TAX COMPLEX,
BUILDING NO.41/3945 ABC, CLASS TOWERS,
KARGIL LANE, OLD RAILWAY STATION ROAD,
ERNAKULAM - 682018

R1&2 BY ADV. SRI.N.NAGARESH, ASSISTANT SOLICITOR GENERAL
R3 BY ADV. SRI.P.R.SREEJITH,SC,GOODS AND SERVICES TAX NETWORK
R BY GOVERNMENT PLEADER, SRI.V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14-06-2018, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) ' EXHIBITS

- EXT.P1: COPY OF THE GST REGISTRATION CERTIFICATE DATED 21/9/2017 OF THE PETITIONER'S PROPRIETORSHIP BUSINESS THE 'RAJ DISTRIBUTORS'
- EXT.P2: COPY OF THE TRAN-I, FILED/UPLOADED ON 27/12/2017 IN TABLE 7(D) BY THE PETITIONER
- EXT.P3: COPY OF THE TRAN-2 FILED/UPLOADED FOR THE MONTH OF JULY 2017.
- EXT.P4: COPY OF THE TRAN-2 FILED/UPLOADED FOR THE MONTH OF AUGUST 2017
- EXT.P5: TABLE SPECIFYING SEPARATELY, THE DETAILS OF THE CLOSING STOCK AS ON 30/6/2017.
- EXT.P6: COPY OF THE APPLICATION/REQUEST DATED 30/4/2017 PREFERRED TO THE RESPONDENTS 3.6 TO 9
- EXT.P7: COPY OF THE REPRESENTATION DATED 24/5/2018 PREFERRED BY THE PETITIONER TO THE RESPONDENTS 1,2,4 & 5.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

SD/-

P.A. TO JUDGE

SKS

P.B.SURESH KUMAR, J.

=====

W.P.(C.) No. 18883 of 2018

Dated this the 14th day of June, 2018

JUDGMENT

Petitioner was a registered dealer under the Kerala Value Added Tax Act, now migrated to Goods and Services Tax regime. On migration to Goods and Services Tax regime, the petitioner uploaded FORM GST TRAN-1 for the purpose of taking credit of the input tax. It is stated that though the petitioner uploaded FORM GST TRAN-1 within time, there was a mistake in the uploaded particulars. It is stated that the petitioner has not furnished the particulars in the appropriate places in the form. As such, it is stated that the petitioner is unable to claim the credit of input tax. Ext.P6 is the representation preferred by the petitioner in this regard before the Nodal Officer appointed for the purpose of resolving the issues of this nature. The petitioner,

therefore, seeks appropriate directions in this regard in the writ petition.

2. Heard the learned counsel for the petitioner, the learned Government Pleader as also the learned Standing Counsel for the third respondent.

Having regard to the facts and circumstances of the case, I deem it appropriate to dispose of the writ petition directing the sixth respondent to take a decision on Ext.P6 representation. Ordered accordingly. This shall be done within six weeks from the date of receipt of a copy of this judgment. Needless to say that if it is found that the petitioner is unable to take credit of the input tax on account of the mistake, appropriate action shall be taken to enable the petitioner to claim credit of the input tax available to her at the time of migration.

sd/-
P.B. SURESH KUMAR,
JUDGE